IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 3521 OF 2024

Mahadev Landmark Combines ...Petitioner

Versus

The Asstt. Director Of Income Tax Central
Processing Center And Ors ...Respondents

Mr. Sham Walve a/w Mr. Sameer Dalal for Petitioner.
Ms Samiksha Kanani for Respondent-Revenue.

CORAM : K. R. SHRIRAM &
Dr. NEELA GOKHALE, JJ.
DATED : 8th APRIL 2024

P.C. :

1 After the petition was heard for sometime, Ms Kanani agrees with Mr. Walve that the rectification order under Section 154 of the Income Tax Act 1961 (the Act) is the same as the order under Section 143(1) of the Act. It does not say rectification application has been rejected or accepted. We would proceed on the assumption it has been rejected because there is subsequent demand notice dated 26th September 2023.

2 In the circumstances, without going into the merits of the matter, we hereby quash and set aside the order dated 9th July 2023 and remand the matter to respondent no.3-Jurisdictional Assessing Officer to decide petitioner's application under Section 154 of the Act.

3 The application shall be decided and the order to be passed on or

before 31st May 2024, after giving a personal hearing, notice whereof shall be communicated atleast five working days in advance.

4 Petition disposed.

(Dr. NEELA GOKHALE, J.) **(K. R. SHRIRAM, J.)**